

Type of product	Purpose of return	Conditions
	(2) For subsequent lawful withdrawal.	(ii) To any DSP. The DSP proprietor must file a consent of surety, TTB F 5000.18, to extend the terms of the operations or unit bond to cover the return of spirits.
	(1) For redistillation	(i) To any DSP authorized to produce or process.
(g) Recovered tax-free spirits withdrawn under part 22 of this chapter.	(2) For restoration (not including redistillation).	(ii) To any DSP. The DSP proprietor must file a consent of surety, TTB F 5000.18, to extend the terms of the operations or unit bond to cover the return of spirits.
		(i) For (1)—To any DSP authorized to produce or process spirits.
(h) Spirits withdrawn without payment of tax under part 28 of this chapter for export, for transfer to a customs bonded storage, manipulation, or manufacturing warehouse, for deposit in an FTZ, or for use on vessels or aircraft, and not so exported, transferred, deposited, or used.	(1) For redistillation	
		(ii) For (2)—To the bonded premises from which withdrawn for later lawful removal.
		(iii) For (1) and (2)—Returns must be made in accordance with the provisions of part 28 of this chapter.
(i) Wine spirits withdrawn without payment of tax for use in wine production.	(1) Any lawful purpose	(i) To any DSP.
		(ii) The proprietor must obtain approval as provided in § 19.403.
		(iii) Removal of wine spirits from a winery must be in accordance with part 24 of this chapter.
(j) Spirits withdrawn without payment of tax for research, development, or testing.	(1) For destruction, or return to containers, or return to the distilling system.	(i) To the DSP from which the spirits were withdrawn.

(19 U.S.C. 81(c), 26 U.S.C. 5001, 5062, 5066, 5214, 5215, 5223, 5273, 5373)

[T.D. TTB-92, 76 FR 9090, Feb. 16, 2011, as amended by T.D. TTB-92a, 76 FR 19908, Apr. 11, 2011]

§ 19.455 Return of spirits withdrawn for export with benefit of drawback.

(a) Subject to the provisions of §§ 28.197 through 28.199 of this chapter, whole or partial shipments of spirits withdrawn for export with benefit of drawback may be returned to:

(1) The bonded premises of the distilled spirits plant, pursuant to § 19.452; or

(2) To a wholesale liquor dealer or taxpaid storeroom.

(b) Claims for export drawback filed by proprietors on form TTB F 5110.30 which include the returned spirits shall be reduced by the amount of tax paid or determined on the returned spirits.

(26 U.S.C. 5215)

§ 19.457 Receipt of spirits abandoned to the United States.

Spirits abandoned to the United States may be sold, without payment

of the tax, to a proprietor of a distilled spirits plant for denaturation or for redistillation and denaturation, provided that the plant is authorized to denature or redistill and denature spirits. The proprietor must gauge the spirits upon receipt and must keep the spirits apart from all other spirits or denatured spirits until denatured.

(26 U.S.C. 5243)

RULES FOR VOLUNTARY DESTRUCTION

§ 19.459 Voluntary destruction.

(a) *General.* A proprietor may voluntarily destroy spirits, denatured spirits, articles, or wines on bonded premises as provided in this section. There is no tax liability on spirits, denatured spirits, articles, or wines destroyed in accordance with this section.

(b) *Wine notice.* A proprietor may destroy wine held on bonded premises only after the proprietor has filed a notice of intent to destroy with the appropriate TTB officer stating the kind and quantity of wine to be destroyed and the date and manner in which the wine is to be destroyed. The wine may